Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

December 23, 2019

REVENUE MEMORANDUM CIRCULAR NO. 2-2020

SUBJECT : Mandating all Revenue District Offices (RDOs) to require all Gasoline Stations to submit a Sworn Declaration of Inventory of Diesel, Gasoline and Kerosene as of December 31, 2019

TO : All Internal Revenue Officials, Employees, and Other Concerned

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In preparation for the **Field Testing** aspect of the **Fuel Marking Program**, all Gasoline Stations nationwide are required to submit a sworn declaration statement of inventory identified per branch as of December 31, 2019, on or before January 15, 2020, specifying the volume and type of petroleum products, namely DIESEL, GASOLINE AND KEROSENE, to the Revenue District Office/Large Taxpayers Division where the principal place of business is registered. The concerned Revenue District Office (RDO) shall consolidate the submitted report and transmit the same to the Excise LT Field Operations Divisions (ELTFOD) on or before January 31, 2020.

This report shall state whether the inventory has been marked or not to serve as the initial database for monitoring and field testing.

All revenue officials and employees are hereby enjoined to give this Circular as wide as publicity as possible.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

Note: Attached Annex "A" as Report Format.

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3:25 P.M.
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RECORDS MGT. DIVISION

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